

Panaji, 31st March, 2017 (Chaitra 10, 1939)

SERIES I No. 52

OFFICIAL GAZETTE GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY No. 2

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

1/3/2017-Fin(R&C)

In exercise of the powers conferred by section 22 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa hereby makes the following rules so as to further amend the Goa, Daman and Diu Excise Duty Rules, 1964, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Excise Duty (Amendment) Rules, 2017.

(2) They shall come into force with effect from the first day of April, 2017.

2. *Amendment of rule 18A.*— For rule 18A of the Goa, Daman and Diu Excise Duty Rules, 1964 (hereinafter referred to as the “principal Rules”), the following rule shall be substituted, namely:—

“18A. *Import, Export, Transport, Storage and Possession of molasses.*— (1) No person shall import, export, transport, possess or store molasses without a permit/ licence issued by the Commissioner in that behalf.

(2) Any person who desires to possess or store molasses, shall present an application to the Commissioner in Form-E 29 giving therein, the details of the location of the place proposed to be utilized for storing the molasses alongwith the sketch of such place and also the details of production and capacity of the storage thereof.

(3) The Commissioner shall issue the licence in Form E- 29-A for possession and storage of the molasses on payment of the licence fee as specified in table below which may be renewed every year before the expiry of the currency of the licence.

(4) The applicant shall make separate applications, one for the purpose of procurement of molasses and the other for transporting molasses in the State of Goa from the point of entry to the point of storage, within the State, before the time of actual lifting the quantity of molasses, by producing documentary evidence to that effect.

(5) The applications referred to in sub-rule (4), shall be examined and if the Commissioner is satisfied with the purpose of end use of molasses specified therein, then the applicant may be allowed to lift the molasses on payment of fees indicated in the table here below, by issuing necessary permit.

(6) As soon as the consignment of molasses is received, the applicant shall intimate in writing to the Excise Inspector having jurisdiction about the receipt of the molasses indicating therein the vehicle number, quantity of molasses, name of the consignor and the number and date of permit issued by the excise authority of the exporting State.

TABLE

Item No.	Particulars	Rates of fees
(1)	Processing fee for grant of licence for possession of molasses	Rs. 25,000/-
(2)	Licence fee for possession of molasses	Rs. 25,000/- per annum
(3)	For import of molasses into the State of Goa for use other than manufacture of potable alcohol	Rs. 50/- per M.T.
(4)	For export of molasses outside the State of Goa, including outside the Country	Rs. 100/- per M.T.
(5)	For transportation of molasses within the State of Goa and not covered by items (3) and (4) hereinabove.	
(a)	For use in the manufacture of potable alcohol	Rs. 50/- per M.T.
(b)	For use other than in the manufacture of potable alcohol	Rs. 100/- per M.T.

Explanation:— For the purpose of this rule, export of molasses means and includes import of molasses directly for export or for export of the same after storage of the imported molasses.”.

3. *Amendment of rule 52-A.*— In rule 52-A of the principal Rules, after sub-clause (ix), the following sub-clause shall be inserted namely:—

“(x) The sale of concentrated alcoholic beverages/scotch imported by the manufacturer of high bouquet spirit.”.

4. *Insertion of new Forms.*— After Form E-28 of the principal Rules, the following forms shall be inserted, namely:—

“FORM E-29
(See rule 18A)

Application for Licence for possession and storage of molasses

To,
The Commissioner of Excise,
Panaji-Goa.

Court Fee
Stamp of
Rs. 2/-

Sir,

1. I/We situated at Village/Town Taluka District, request that I/We may be granted licence for possession of molasses in the premises situated at Village/Town Taluka District, subject to the provisions of the Goa Excise Duty Act, 1964 and the rules made thereunder.

2. I/We agree to abide by the terms and conditions of the licence, if granted.

3. I/We enclose the site plan of the premises giving the exact location and capacity of the storage.

4. I/We enclose the details of production and sales of the molasses.

5. I/We declare that to the best of my knowledge and belief the information furnished herein is true and nothing has been concealed.

Yours faithfully,
.....
(signature of applicant).

FORM E – 29A

(See rule 18A)

Licence for possession and storage of molasses

Licence No.:

Date of Licence:

This licence authorises Shri/Sarvashri, residing at to possess and store molasses produced by the unit during the sugar manufacturing process as a by-product/molasses imported for export and for the purpose of distillation of alcohol as an ingredient for manufacture of other food commodity or for any other use.

Licence fee of Rs. has been paid under challan No. dated

Commissioner of Excise

Copy to:

Excise Inspector at ”.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 30th March, 2017.

Notification

1/2/2017-Fin(R&C)

In exercise of the powers conferred by sections 12, 13, 13A, 14 and 15 of the Goa Excise Duty Act, 1964 (No. 5 of 1964) and all other powers enabling it in this behalf and in supersession of the Government Notification No. 1/2/2016-Fin(R&C)/2236 dated 31-03-2016 published in the Official Gazette, Extraordinary, Series I No. 53, dated 31-03-2016, the Government of Goa hereby fixes the following rates of excise duty, license fee, tree tax, permit fee, import fee, application fee, processing fee, fee for transfer or shifting of licence and fee for recording of lable, as follows, namely:—

PART- A

Rates of duty on excisable articles manufactured in or passed out of any place of manufacture or storage including a distillery, brewery, winery or warehouse licensed or established under the Goa Excise Duty Act, 1964 (No. 5 of 1964).

- (1) Indian made foreign liquor other than milk punch, wines and beer manufactured in the State of Goa and sold in the State of Goa, for brands, whose strength is below 80 U.P.,—
 - (i) whose maximum retail price does not exceed Rs. 90/- per 750 ml. ... Rs. 20/- per bulk litre.
 - (ii) whose maximum retail price exceeds Rs. 90/- but does not exceed Rs. 175/- per 750 ml. ... Rs. 60/- per bulk litre.
 - (iii) whose maximum retail price exceeds Rs. 175/- but does not exceed Rs. 240/- per 750 ml. ... Rs. 72/- per bulk litre.
 - (iv) whose maximum retail price exceeds Rs. 240/- but does not exceed Rs. 410/- per 750 ml. ... Rs. 80/- per bulk litre.
 - (v) whose maximum retail price exceeds Rs. 410/- but does not exceed Rs. 600/- per 750 ml. ... Rs. 90/- per bulk litre.
 - (vi) whose maximum retail price exceeds Rs. 600/- but does not exceed Rs. 900/- per 750 ml. ... Rs. 200/- per bulk litre.

(vii) whose maximum retail price exceeds Rs. 900/- but does not exceed Rs. 1,200/- per 750 ml.	... Rs. 265/- per bulk litre.
(viii) whose maximum retail price exceeds Rs. 1,200/- but does not exceed Rs. 1,475/- per 750 ml.	... Rs. 290/- per bulk litre.
(ix) whose maximum retail price exceeds Rs. 1,475/- but does not exceed Rs. 1,700/- per 750 ml.	... Rs. 325/- per bulk litre.
(x) whose maximum retail price exceeds Rs. 1,700/- but does not exceed Rs. 1,950/- per 750 ml.	... Rs. 350/- per bulk litre.
(xi) whose maximum retail price exceeds Rs. 1,950/- but does not exceed Rs. 3,100/- per 750 ml.	... Rs. 590/- per bulk litre.
(xii) whose maximum retail price exceeds Rs. 3,100/- but does not exceed Rs. 5,100/- per 750 ml.	... Rs. 1,080/- per bulk litre.
(xiii) whose maximum retail price exceeds Rs. 5,100/- but does not exceed Rs. 10,500/- per 750 ml.	... Rs. 1,750/- per bulk litre.
(xiv) whose maximum retail price exceeds Rs. 10,500/- but does not exceed Rs. 20,500/- per 750 ml.	... Rs. 2,000/- per bulk litre.
(xv) whose maximum retail price exceeds Rs. 20,500/- but does not exceed Rs. 40,500/- per 750 ml.	... Rs. 2,275/- per bulk litre.
(xvi) whose maximum retail price exceeds Rs. 40,500/- but does not exceed Rs. 80,500/- per 750 ml.	... Rs. 2,600/- per bulk litre.
(xvii) whose maximum retail price exceeds Rs. 80,500/- but does not exceed Rs. 1,01,000/- per 750 ml.	... Rs. 2,900/- per bulk litre.
(xviii) whose maximum retail price exceeds Rs. 1,01,000/- per 750 ml.	... Rs. 3,400/- per bulk litre.

Note: Additional excise duty of Rs. 200/- per bulk litre in addition to the excise duty stipulated in item (1) above shall be charged for Indian made foreign liquor other than milk punch, wines and beer manufactured in the State of Goa and sold in the State of Goa for brands whose strength is above 42.8% v/v but below 60% v/v.

- (2) Indian made foreign liquor other than milk punch, wines and beer manufactured in the State of Goa and sold in the State of Goa, for brands, whose strength is above 80 U.P., —
 - (i) whose alcoholic strength does not exceed 5% v/v. ... Rs. 22/- per bulk litre.
 - (ii) whose alcoholic strength exceeds 5% v/v. ... Rs. 25/- per bulk litre.
- (3) Milk punch and wines manufactured by using rectified spirit or extra neutral alcohol, or without using rectified spirit or extra neutral alcohol for fortification or preservation or manufactured by process of natural fermentation of fruits only, in the State of Goa and sold in the State of Goa,—
 - (i) whose maximum retail price does not exceed Rs. 100/- per 750 ml. ... Rs. 4/- per bulk litre.
 - (ii) whose maximum retail price exceeds Rs. 100/- but does not exceed Rs. 210/- per 750 ml. ... Rs. 20/- per bulk litre.
 - (iii) whose maximum retail price exceeds Rs. 210/- but does not exceed Rs. 310/- per 750 ml. ... Rs. 30/- per bulk litre.
 - (iv) whose maximum retail price exceeds Rs. 310/- but does not exceed Rs. 510/- per 750 ml. ... Rs. 60/- per bulk litre.
 - (v) whose maximum retail price exceeds Rs. 510/- but does not exceed Rs. 1,100/- per 750 ml. ... Rs. 120/- per bulk litre.
 - (vi) whose maximum retail price exceeds Rs. 1,100/- but does not exceed Rs. 2,000/- per 750 ml. ... Rs. 250/- per bulk litre.
 - (vii) whose maximum retail price exceeds Rs. 2,000/- but does not exceed Rs. 5,000/- per 750 ml. ... Rs. 450/- per bulk litre.
 - (viii) whose maximum retail price exceeds Rs. 5,000/- per 750 ml. ... Rs. 650/- per bulk litre.
- (4) Beer manufactured in the State of Goa /imported from the rest of India/ imported from outside India and sold in the State of Goa , —
 - (i) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price does not exceed Rs.70/- per bottle of 650 ml. ... Rs. 20/- per bulk litre.

- (ii) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price exceeds Rs. 70/- per bottle of 650 ml. ... Rs. 24/- per bulk litre.
 - (iii) whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price does not exceed Rs.78/- per bottle of 650 ml. ... Rs. 28/- per bulk litre.
 - (iv) whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price exceeds Rs. 78/- per bottle of 650 ml. ... Rs. 36/- per bulk litre.
- (5) Beer manufactured in the State of Goa by the pub brewery/microbrewery and sold in the manufacturers premises itself, —
- (i) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price does not exceed Rs. 70/- per bottle of 650 ml. ... Rs. 20/- per bulk litre.
 - (ii) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price exceeds Rs. 70/- per bottle of 650 ml. ... Rs. 24/- per bulk litre.
 - (iii) whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price does not exceed Rs. 78/- per bottle of 650 ml. ... Rs. 28/- per bulk litre.
 - (iv) whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price exceeds Rs. 78/- per bottle of 650 ml. ... Rs. 36/- per bulk litre.
- (6) Beer manufactured in the State of Goa by pub brewery/microbrewery and sold in the premises other than manufacturers premises in bottles/kegs in the State of Goa, —
- (i) whose maximum retail price does not exceed Rs. 70/- of 650 ml. and whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit. ... Rs. 23/- per bulk litre.
 - (ii) whose maximum retail price exceeds Rs. 70/- per 650 ml. and whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit. ... Rs. 26/- per bulk litre.
 - (iii) whose maximum retail price does not exceed Rs. 78/- per 650 ml. and whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit. ... Rs. 29/- per bulk litre.
 - (iv) whose maximum retail price exceeds Rs. 78/- per 650 ml. and whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit. ... Rs. 37/- per bulk litre.

Explanation. — The Beer manufactured by the pub brewery/microbrewery per day shall be considered as an average daily production for the purpose of calculating the excise duty for the month as per the 100% production capacity of the unit per day or daily production, whichever is higher. The unit shall pay the excise duty in advance in lumpsum on 90% of the approved production capacity of beer either monthly on the first working day of every month or annually on the first working day of the financial year. In case the licensee fails to pay the excise duty in advance, then the fine of an amount equivalent to 100% of excise duty shall be charged on monthly proportionate basis. For the purpose of maximum retail price to compute the excise duty, the beer served in pitcher, mugs etc., should be converted to 650 ml. It is mandatory to have bar and restaurant licence to obtain a pub brewery/microbrewery license.

- (7) Country liquor manufactured with rectified spirit/extra neutral alcohol as a base material and/or blended thereof. ... Rs. 20/- per bulk litre.
- (8) Country liquor manufactured out of toddy, pineapples etc. without using alcoholic additives for fermentation and/or blended thereof. ... Re. 1/- per proof litre.

- | | | |
|---|-----|---|
| (9) Cashew liquor. | ... | Re. 1.50/- per proof litre. |
| (10) Duty on Excise in form of Health Surcharge in addition to the rates of Excise Duty stipulated in items (1) to (9) above. | ... | 2 percent on Excise Duty and licence fees levied and collected. |

PART-B

Amount of countervailing duty on excisable articles imported in the State of Goa.

The amount by which the excise duty paid on an excisable article at the place (outside the State of Goa) of its manufacture falls short of the excise duty that would have been leviable on the same quantity of the imported excisable article under Part-A above on the date of its import, had it been manufactured in the State of Goa.

PART-C

Tree Tax per tree.

- | | | | | | |
|------------------------|-----|-----|-----|-----|--------------------|
| 1. Coconut tree | ... | ... | ... | ... | Rs. 10/- per year. |
| 2. Cajuri or date tree | ... | ... | ... | ... | Rs. 3/- per month. |

PART-D

Rates of fees on licenses per year/annum.

(I) MANUFACTURE:

- | | | |
|--|-----|------------------|
| (1) Distillery unit manufacturing Indian made foreign liquor other than beer, wine, or milk punch which are categorised as a micro enterprise or small enterprise under the Micro, Small and Medium Enterprises Development Act, 2006 (Central Act 27 of 2006) and those which were registered as Small Scale Industry/tiny category under the erstwhile system of Small Scale Industry Registration | ... | Rs. 1,00,000/-. |
| (2) Distillery unit manufacturing Indian made foreign liquor other than beer, or milk punch other than those covered in item (1) above. | ... | Rs. 3,00,000/-. |
| (3) Brewery units manufacturing Beer,— | | |
| (i) upto 2 lakh cases. | ... | Rs. 3,00,000/-. |
| (ii) above 2 lakh cases but upto 4 lakh cases. | ... | Rs. 6,00,000/-. |
| (iii) above 4 lakh cases but upto 10 lakh cases. | ... | Rs. 9,00,000/-. |
| (iv) above 10 lakh cases but upto 30 lakh cases. | ... | Rs. 12,00,000/-. |
| (v) above 30 lakh cases. | ... | Rs. 15,00,000/-. |

Note:— For the purpose of calculation of licence fee, one case of beer shall be considered as equivalent to 7.8 bulk litre.

- | | | |
|--|-----|-----------------|
| (4) Beer manufactured by the pub brewery/microbrewery for consumption in the licenced premises itself upto 2 lakh bulk litres | ... | Rs. 50,000/-. |
| (5) Beer manufactured by the pub brewery/microbrewery for consumption in the licenced premises itself above 2 lakh bulk litres but upto 17 lakh bulk litres. | ... | Rs. 1,00,000/-. |
| (6) Beer manufactured by the pub brewery/microbrewery and sold outside the licenced premises in bottles/kegs, upto 17 lakh bulk litres. | ... | Rs. 1,00,000/-. |
| (7) Beer manufactured by the pub brewery/microbrewery and sold outside the licenced premises in bottles/kegs, above 17 lakh bulk litres. | ... | Rs. 5,00,000/-. |

Explanation .— “Pub brewery/microbrewery” means brewery that produces beer in the licenced premises and having a bar and restaurant licence. The beer so manufactured may be sold for consumption in the licenced premises itself or sold outside the licenced premises in bottles/kegs.

- (8) Wineries manufacturing wine or milk punch,—
 (i) with the use of rectified spirit/extra neutral alcohol for fortification. ... Rs. 70,000/-.
 (ii) without use of rectified spirit/extra neutral for fortification but by a process of natural fermentation only. ... Rs. 3,500/-.

Explanation.— Wineries which manufacture wines only by a process of fermentation of fruits and without using rectified spirit for fortification shall manufacture such wine in a separate and distinct premises. In case wineries undertake the process of manufacture of wines with or without use of rectified spirit in the same licensed premises, then the rate of fees specified in item (i) above shall be applicable.

- (9) For manufacture of rectified spirit/extra neutral alcohol or absolute alcohol or both. ... Rs. 5,00,000/-.
- (10) For manufacture of malt spirit or grape spirit or grain spirit. ... Rs. 1,50,000/-.
- (11) For manufacture of high bouquet spirit/additives. ... Rs. 3,00,000/-.
- (12) Additional licence for import of concentrated alcoholic beverages / scotch for manufacture of high bouquet spirits/additives, for the purpose of sale to other manufacturers in the State of Goa or within India. ... Rs. 1,00,000/-.
- (13) For manufacturing country liquor,—
 (i) with rectified spirit/extra neutral alcohol as a base material. ... Rs. 40,000/- .
 (ii) without use of rectified spirit/extra neutral alcohol as a base material,—
 (a) by still with capacity not exceeding 150 bulk litre. ... Rs. 100/- per still.
 (b) in any other case. ... Rs. 2,000/-.
- (14) For blending of country liquor. ... Rs. 40,000/-.
- (15) For manufacturing denatured spirituous preparations by using denatured spirit only. ... Rs. 20,000/-.
- (16) For manufacture, possession and sale of products, like liqueur chocolates, liqueur creams and similar products by cottage industry/household industry ... Rs. 5,000/-.
- (17) For bottling of denatured spirit or denatured spirituous preparations or rectified spirit or neutral spirit or extra neutral alcohol or absolute alcohol or malt spirit or grape spirit or high bouquet spirit, etc. ... Rs. 0.25 per bottle subject to a minimum of Rs. 1,000/- per annum
- (18) For bottling of country liquor and blended country liquor. ... Rs. 2.50/- per case of capacity not exceeding 9 bulk litres or proportionately for bigger packing subject to a minimum of Rs. 2,000/- per annum.
- (19) For bottling of beer ... Rs. 0.30/- per bottle subject to a minimum of Rs. 75,000/- per month.
- (20) For bottling of wines and milk punch without using rectified spirit/extra neutral alcohol for fortification and manufactured by a process of natural fermentation of fruits only. ... Rs. 2.50/- per case of capacity not exceeding 9 bulk litres or in proportionate for bigger packing subject to a minimum of Rs. 500/- per annum.
- (21) For bottling of wines and milk punch manufactured by using rectified spirit/extra neutral alcohol for fortification/ /preservation. ... Rs. 2.50/- per case of capacity not exceeding 9 bulk litres or in proportionate for bigger packing subject to a minimum of Rs. 3,000/- per month.

- | | |
|---|--|
| (22) For bottling of Indian made foreign liquor other than beer, wines, milk punch or foreign liquor. | ... Rs. 3/- per case of capacity not exceeding 9 bulk litre or in proportionate for any bigger or smaller packing subject to a minimum of Rs. 3,000/- per month. |
| (23) For bottling of foreign liquor other than Indian made foreign liquor, beer, milk punch and wines. | ... Rs. 0.60/- per bottle subject to a minimum of Rs. 2,000/- per month. |
| (24) For bottling of products like liqueur creams and similar such products by cottage industry/household industry. | ... Rs. 2/- per case of capacity not exceeding 9 bulk litre or in proportionate for any bigger or smaller packing subject to a minimum of Rs. 1,000/- per annum. |

Explanation – I. For the purpose of items (17) to (24), “bottle” means a bottle of any volume not exceeding 1 litre. In case of transfer of any excisable article from receptacle into tankers/tanks carrying bulk quantity, one bulk litre shall be unit of measure for the purpose of levying bottling fees.

Explanation – II. “Denatured spirituous preparations” means preparation made out of denatured spirit, such as, french polish, thinner, varnish, dyes and colours.

Explanation – III. Where, the licensee is liable to pay minimum fee per month specified in items (19), (22) and (23) in advance on the first working day of every month, such amounts towards advance fee so paid by the licensee shall be adjusted against the fees payable for bottling of respective excisable articles during that respective month. In case the licensee fails to bottle excisable articles equivalent to the specified bottling fees deposited, the balance amount fees deposited shall not be refunded or adjusted.

Explanation – IV. Any manufacturing unit having a licence for manufacture of Indian made foreign liquor, wine or beer in the State of Goa and having a tie-up/leave and licence agreement/bottling for other manufacturers/concession/manufactured under trade mark licence or is in possession of an assigned licence to own the brand anywhere in India or outside India, it shall pay an additional licence fee, equivalent to the licence fee of that unit of Indian made foreign liquor and wine, and 50% of the licence fee of that unit of beer.

(II) SALE

- | | |
|---|--|
| (1) For wholesale of Indian made foreign liquor | ... Rs. 50,000/-. |
| (2) For wholesale of country liquor by using carboys/colsos/jars | ... Rs. 3,500/-. |
| (3) For wholesale of country liquor not covered by item (2) above and whose turnover does not exceed Rs. 50.00 lakh. | ... Rs. 17,000/-. |
| (4) For wholesale of country liquor not covered under item (2) above and whose annual turnover exceeds Rs. 50.00 lakh. | ... Rs. 22,000/-. |
| (5) For wholesale of foreign liquor imported from outside India. | ... Rs. 35,000/-. |
| (6) For wholesale of Indian made foreign liquor and/or country liquor and for an additional licence in respect of item (5) above in the existing licensed premises. | ... Rs. 12,000/- in addition to the fees specified for such licence. |
| (7) For retail sale of foreign liquor for consumption in the premises,— | |
| (i) Hotel with 3 Star or above category issued by Ministry of Tourism, Government of India, and/or having 'A' category issued by Tourism Department, Government of Goa. | ... Rs. 3,00,000/- (No fees shall be charged for sale at additional points duly intimated to the excise authorities and approved, where such points are operated in the premises geographically contiguous with the property on which the principal licence exists). |

(ii) Hotel with 2, 3 or 4 star category issued by Ministry of Tourism, Government of India and/or having 'B' category issued by Tourism Department, Government of Goa.	... Rs. 50,000/- (No fees shall be charged for sale at additional point duly intimated to the Excise Authorities and approved, where such points are operated in the premises geographically contiguous with the property on which the principal licence exists).
(iii) Additional fee for hotel having casino licence issued by the Government of Goa irrespective of any category.	... Rs. 1,25,000/-.
(iv) Hotel with 'C' category issued by Tourism Department, Government of Goa and having a swimming pool.	... Rs. 20,000/-.
(v) Hotel with 'C' category issued by Tourism Department, Government of Goa but not having a swimming pool.	... Rs. 10,000/-.
(vi) Other shops (bar and restaurants),—	
(a) located within the limits of "A" class municipality/the Corporation of the City of Panaji/coastal village.	... Rs. 4,000/-.
(b) located within the limits of "B"/"C" class municipality	... Rs. 3,000/-.
(c) located in village other than coastal village.	... Rs. 2,000/-.
(8) For retail sale of foreign liquor in packed bottles.	... Rs. 6,000/-.
(9) For retail sale of Indian made foreign liquor and country liquor for consumption in the premises,—	
(i) Hotel having 'A' category issued by the Tourism Department, Government of Goa, and having 5 star or above category issued by the Ministry of Tourism, Government of India.	... Rs. 3,25,000/-.
(ii) Hotel having 'A' category, issued by Tourism Department, Government of Goa and having 4 Star or below category, issued by Ministry of Tourism, Government of India.	... Rs. 1,60,000/-.
(iii) Hotel having 'A' category issued by the Tourism Department, Government of Goa, and without any star category issued by the Ministry of Tourism, Government of India.	... Rs. 1,40,000/-.
(iv) Hotel having 'B' category issued by the Tourism Department, Government of Goa, and having any star category issued by the Ministry of Tourism, Government of India.	... Rs. 70,000/-.
(v) Hotel having 'B' category issued by the Tourism Department, Government of Goa, and without any star category issued by the Ministry of Tourism, Government of India	... Rs. 50,000/-.
(vi) Additional fees for hotel having casino licence issued by the Government of Goa, irrespective of any category.	... Rs. 1,25,000/-.
(vii) Hotel with 'C' category issued by the Tourism Department, Government of Goa, and having a swimming pool.	... Rs. 40,000/-.
(viii) Hotel with 'C' category issued by the Tourism Department, Government of Goa, but not having a swimming pool.	... Rs. 20,000/-.
(ix) Bar/Bar-cum-restaurant to which air-conditioning facility is not available/not provided and situated within the limits of 'A' class Municipality/the Corporation of the City of Panaji/coastal village.	... Rs. 12,000/-.
(x) Bar/Bar-cum-restaurant to which air-conditioning facility is not available/not provided and situated within the limits of "B"/"C" class Municipality.	... Rs. 6,000/-.
(xi) Bar/Bar-cum-restaurant to which air-conditioning facility is not available/not provided and situated in a village other than coastal village.	... Rs. 4,000/-.

- | | |
|---|-------------------|
| (xii) Bar/Bar-cum-restaurant to which air-conditioning facility is available/provided and situated within the limits of A' class Municipality/the Corporation of the City of Panaji/ coastal village. | ... Rs. 22,000/-. |
| (xiii) Bar/Bar-cum-restaurant to which air-conditioning facility is available/provided and situated in a town/city of "B"/"C" class Municipality other than coastal village. | ... Rs. 14,000/-. |
| (xiv) Bar/Bar-cum-restaurant to which air-conditioning facility is available/provided and situated in a village other than coastal villages. | ... Rs. 8,000/-. |

Explanation.— Rates of fees specified in items (ix), (x), (xi), (xii), (xiii) and (xiv) above shall be applicable exclusively for sale at one point only. Every, duly approved, additional point of sale of liquor shall be charged additional fee @ 50% of annual licence fee for the respective category.

- | | |
|--|----------------------|
| (10) For retail sale of Indian made foreign liquor and country liquor in packed bottles within the limits of,— | |
| (i) 'A' class municipality/the Corporation of the City of Panaji/ coastal village. | ... Rs. 12,000/-. |
| (ii) "B"/"C" class municipality. | ... Rs. 6,000/-. |
| (iii) village other than coastal village. | ... Rs. 4,000/-. |
| (11) For retail sale of country liquor,— | |
| (i) 'A' class municipality/the Corporation of the City of Panaji/ coastal village. | ... Rs. 3,500/-. |
| (ii) "B"/"C" class municipalities. | ... Rs. 2,000/-. |
| (iii) village other than coastal village. | ... Rs. 1,500/-. |
| (12) For retail sale of beer in beer parlours for consumption on the premises. | ... Rs. 15,000/-. |
| (13) For retail sale of liquor i.e. Indian made foreign liquor, country liquor and foreign liquor on luxury vessel/craft carrying passengers for entertainment,— | |
| (i) if such vessel/craft having a licence for gambling or casino,— | |
| (a) vessel/craft having capacity less than 50 passengers to ply. | ... Rs. 6,00,000/-. |
| (b) vessel/craft having capacity of 50 passengers or above but not exceeding 200 passengers to ply. | ... Rs. 12,00,000/-. |
| (c) vessel/craft having capacity of more than 200 passengers to ply. | ... Rs. 25,00,000/-. |
| (ii) vessels/craft other than covered by item (i) above. | ... Rs. 80,000/-. |

Explanation.— Vessel/craft shall be registered under the Inland Vessels Act, 1917 (Central Act 1 of 1917) or holding a licence issued under the Goa Ports Rules, 1983. The capacity of passengers to be considered as per certificate of registration of the vessel/craft.

- | | |
|---|--|
| (14) For wholesale sale of rectified spirit or absolute alcohol or both. | ... Rs. 4,000/-. |
| (15) For retail sale of rectified spirit or absolute alcohol or both. | ... Rs. 1,000/-. |
| (16) For wholesale sale of denatured spirit. | ... Rs. 5,000/-. |
| (17) For retail sale of denatured spirit. | ... Rs. 1,000/-. |
| (18) For wholesale sale of denatured spirituous preparations. | ... Rs. 1,000/-. |
| (19) For retail sale of denatured spirituous preparations. | ... Rs. 500/-. |
| (20) For retail sale of liquor in packed bottles and for consumption, other than by category hotels, within the limits of coastal villages of Pernem, Quepem and Canacona Talukas and the coastal area within the limits of Canacona Municipal Council. | ... Exempted from payment of licence fee to the extent of 25% of existing rates. |

Explanation – I. 'Additional point of sale' means sale at place other than approved by the Licensing Authority and includes display of liquor/temporary counter/mini-bars. In any case, additional point duly authorized shall not be allowed to be operated in the premises not geographically contiguous.

Explanation – II. For the purpose of the items (7), (9) and (10) above:— (a) 'A' class municipality means the municipal council of Margao, Mormugao, Mapusa or any other municipal council so declared by the Government from time to time. (b) 'Town' means the municipal area so declared by the Government in the State of Goa. (c) 'Village' means a village so declared by the Government in the State of Goa. (d) 'Coastal village' means the area of the village within limits of one kilometer from the high tide line all along the coastal belt, for the purpose of identifying the locations of licensed premises exclusively for levying annual licence fee for sale of liquor.

Explanation – III. For the purpose of item (13) above, the licensing authority shall in no way be held responsible for the safety of the passengers on the vessel/craft on which sale of liquor takes place and the owner of such vessel/craft shall be responsible for the safety of the passengers thereon.

(III) TRANSFER OR SHIFTING OF LICENCE

Sr. No.	Categories	Fees for transfer or shifting of licence
1	2	3
(1)	Retail sale of Indian made foreign liquor and country liquor in sealed bottles/consumption in premises.	... Rs. 30,000/-.
(2)	Retail sale of Indian made foreign liquor and country liquor in a hotel.	... Rs. 1,00,000/-.
(3)	Retail sale of foreign liquor in a hotel.	... Rs. 1,00,000/-.
(4)	Retail sale of foreign liquor other than in hotel.	... Rs. 50,000/-.
(5)	Retail sale of liquor on luxury vessel/craft carrying passengers for entertainment,—	
	(i) if such vessel/craft is having a licence for gambling or casino.	... Rs. 15,00,000/-.
	(ii) vessel/craft other than covered by item (i) above.	... Rs. 50,000/-.
(6)	Retail sale of rectified spirit.	... Rs. 2,000/-.
(7)	Retail sale of denatured spirits.	... Rs. 2,000/-.
(8)	Retail sale of denatured spirituous preparation.	... Rs. 2,000/-.
(9)	Wholesale of liquor other than country liquor.	... Rs. 50,000/-.
(10)	Wholesale of country liquor.	... Rs. 50,000/-.
(11)	Wholesale sale of denatured spirit.	... Rs. 2,000/-.
(12)	Wholesale sale of rectified spirit.	... Rs. 2,000/-.
(13)	Wholesale sale of denatured spirituous preparations.	... Rs. 2,000/-.
(14)	Wineries undertaking natural fermentation for manufacturing of wine.	... Rs. 50,000/-.
(15)	Winery manufacturing wine with use of rectified spirit/extra neutral alcohol for fortification.	... Rs. 7,00,000/-.
(16)	Distillery.	... Rs. 10,00,000/-.
(17)	Brewery.	... Rs. 10,00,000/-.
(18)	Bottling of country liquor.	... Rs. 25,000/-.
(19)	Blending of country liquor.	... Rs. 25,000/-.

Explanation:— The above transfer or shifting fee shall be applicable for transfer of a licence to a person other the family member of the transferor:

Provided that a fee equivalent to 10% of the processing fee shall be levied for transfer of licence to a family member, namely, spouse, father, mother, son, daughter, brother and sister or by way of inheritance or through any other mode without consideration.

(IV) IMPORT AND EXPORT

- | | | |
|-----|--|---|
| (1) | For each permit/No objection certificate for import of beer, Indian made foreign liquor, foreign liquor and bottled wines. | ... Application fee of Rs. 06/- per bulk litre shall be levied, of which fee of Rs. 10/- by way of court fee stamp to be affixed to the application and the |
|-----|--|---|

- | | |
|--|--|
| | balance amount payable into the Government treasury against challan/receipt. |
| (2) For each permit/No objection certificate for import of bottled wines in the State of Goa, from the rest of India. | ... Application fee of Rs. 10/- per bulk litre shall be levied, of which fee of Rs. 10/- by way of court fee stamp to be affixed to the application and the balance amount payable into the Government treasury against challan/receipt. |
| (3) For each permit/No objection certificate for import of wine with natural fermentation, wine using rectified spirit or extra neutral alcohol, rectified spirit, extra neutral alcohol, high bouquet spirit, denatured spirit, concentrates, grain spirit, malt spirit, etc. | Application Fee of Rs. 1,010/- shall be levied. Fee so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/no objection certificate. |
| (4) For each permit/No objection certificate for export of excisable article outside the State of Goa. | ... Application fee of Rs. 1,010/- shall be levied. Fee so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/No objection certificate. |
| (5) For revalidation, extension of each permit/No objection Certificate for import/export of excisable article before the expiry of the said permit/No Objection Certificate. | ... Application fee of Rs. 1,010/- shall be levied. Fee so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/No objection certificate. |
| (6) For extension of each permit/No Objection Certificate for import/export of excisable article after the expiry of the said permit/No Objection Certificate. | ... Application fee of Rs. 2,510/- shall be levied. Fee so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/No objection certificate. |
| (7) For cancellation of import permit/export permit/ /No Objection Certificate. | ... Application fee of Rs. 5,010/- shall be levied. Cancellation of permit/No objection certificate shall not be allowed more than twice a year without prior approval of the Government. |
| (8) For amendment or any alterations of any entries in the permits/No Objection Certificate | ... Application fee of Rs. 500/- shall be levied. Fees so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/No objection certificate. |
| (9) Fee for import of foreign liquor or Indian made foreign liquor in the State of Goa from outside India or import from the rest of India or transportation from the Custom Station in the State of Goa and its sale in the State of Goa for brands whose strength is below 80 U.P. — | |
| (i) whose maximum retail price does not exceed Rs. 90/- per 750 ml. | ... Rs. 20/- per bulk litre. |

(ii) whose maximum retail price exceeds Rs. 90/- but does not exceed Rs. 175/- per 750 ml.	... Rs. 60/- per bulk litre.
(iii) whose maximum retail price exceeds Rs. 175/- but does not exceed Rs. 240/- per 750 ml.	... Rs. 72/- per bulk litre.
(iv) whose maximum retail price exceeds Rs. 240/- but does not exceed Rs. 410/- per 750 ml.	... Rs. 80/- per bulk litre.
(v) whose maximum retail price exceeds Rs. 410/- but does not exceed Rs. 600/- per 750 ml.	... Rs. 90/- per bulk litre.
(vi) whose maximum retail price exceeds Rs. 600/- but does not exceed Rs. 900/- per 750 ml.	... Rs. 200/- per bulk litre.
(vii) whose maximum retail price exceeds Rs. 900/- but does not exceed Rs. 1,200/- per 750 ml.	... Rs. 265/- per bulk litre.
(viii) whose maximum retail price exceeds Rs. 1,200/- but does not exceed Rs. 1,475/- per 750 ml.	... Rs. 290/- per bulk litre.
(ix) whose maximum retail price exceeds Rs. 1,475/- but does not exceed Rs. 1,700/- per 750 ml.	... Rs. 325/- per bulk litre.
(x) whose maximum retail price exceeds Rs. 1,700/- but does not exceed Rs. 1,950/- per 750 ml.	... Rs. 350/- per bulk litre.
(xi) whose maximum retail price exceeds Rs. 1,950/- but does not exceed Rs. 3,100/- per 750 ml.	... Rs. 590/- per bulk litre.
(xii) whose maximum retail price exceeds Rs. 3,100/- but does not exceed Rs. 5,100/- per 750 ml.	... Rs. 1,080/- per bulk litre.
(xiii) whose maximum retail price exceeds Rs. 5,100/- but does not exceed Rs. 10,500/- per 750 ml.	... Rs. 1,750/- per bulk litre.
(xiv) whose maximum retail price exceeds Rs. 10,500/- but does not exceed Rs. 20,500/- per 750 ml.	... Rs. 2,000/- per bulk litre.
(xv) whose maximum retail price exceeds Rs. 20,500/- but does not exceed Rs. 40,500/- per 750 ml.	... Rs. 2,275/- per bulk litre.
(xvi) whose maximum retail price exceeds Rs. 40,500/- but does not exceed Rs. 80,500/- per 750 ml.	... Rs. 2,600/- per bulk litre.
(xvii) whose maximum retail price exceeds Rs. 80,500/- but does not exceed Rs. 1,01,000/- per 750 ml.	... Rs. 2,900/- per bulk litre.
(xviii) whose maximum retail price exceeds Rs. 1,01,000/- per 750 ml.	... Rs. 3,400/- per bulk litre.

Note:— An additional fee of Rs. 200/- per bulk litre in addition to the fee stipulated in item (9) above shall be charged for Indian made foreign liquor or foreign liquor, other than wine with or without rectified spirit/milk punch/concentrates/ /malt spirit and the like, imported from rest of India/imported from outside India or transported from the Custom Station into the State of Goa and sold in the State of Goa for brands whose strength is above 42.8% v/v but below 60% v/v.

- (10) Fee for import of foreign liquor or Indian made foreign liquor other than milk punch, wine with or without using rectified spirit/ /extra neutral alcohol and beer from outside India or imported from the rest of India or from the Custom Bonded Warehouse and sold in the State of Goa, whose strength is above 80 U.P.,—
- | | |
|--|------------------------------|
| (i) whose alcoholic strength does not exceed 5% v/v. | ... Rs. 22/- per bulk litre. |
| (ii) whose alcoholic strength exceeds 5% v/v. | ... Rs. 25/- per bulk litre. |
- (11) Fee for Beer imported from outside India or transported from a Custom Station or imported from the rest of India and sold in the State of Goa,—
- | | |
|--|------------------------------|
| (i) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price does not exceed Rs. 70/- per bottle of 650 ml. | ... Rs. 20/- per bulk litre. |
| (ii) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price exceeds Rs. 70/- per bottle of 650 ml. | ... Rs. 24/- per bulk litre. |

- | | |
|--|-------------------------------|
| (iii) whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price does not exceed Rs. 78/- per bottle of 650 ml. | ... Rs. 28/- per bulk litre. |
| (iv) whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price exceeds Rs. 78/- per bottle of 650 ml. | ... Rs. 36/- per bulk litre. |
| (12) Fee for milk punch and wine imported from outside India or from Customs Bonded Warehouse or imported from the rest of India and sold in the State of Goa either using or not using the rectified spirit or extra neutral alcohol, for fortification or preservation or fermentation and manufactured by process of natural fermentation of fruits only, — | |
| (i) whose maximum retail price does not exceed Rs. 100/- per 750 ml. | ... Rs. 4/- per bulk litre. |
| (ii) whose maximum retail price exceeds Rs. 100/- but does not exceed Rs. 210/- per 750 ml. | ... Rs. 20/- per bulk litre. |
| (iii) whose maximum retail price exceeds Rs. 210/- but does not exceed Rs. 310/- per 750 ml. | ... Rs. 30/- per bulk litre. |
| (iv) whose maximum retail price exceeds Rs. 310/- but does not exceed Rs. 510/- per 750 ml. | ... Rs. 60/- per bulk litre. |
| (v) whose maximum retail price exceeds Rs. 510/- but does not exceed Rs. 1,100/- per 750 ml. | ... Rs. 120/- per bulk litre. |
| (vi) whose maximum retail price exceeds Rs. 1,100/- but does not exceed Rs. 2,000/- per 750 ml. | ... Rs. 250/- per bulk litre. |
| (vii) whose maximum retail price exceeds Rs. 2,000/- but does not exceed Rs. 5,000/- per 750 ml. | ... Rs. 450/- per bulk litre. |
| (viii) whose maximum retail price exceeds Rs. 5,000/- per 750 ml. | ... Rs. 650/- per bulk litre. |
| (13) Fee for concentrates of scotch, malt spirit or any other spirits used as additives for manufacture of Indian made foreign liquor/high bouquet spirit, imported from outside India or from Custom Bonded Warehouse. | ... Rs. 10/- per bulk litre. |
| (14) Fee for alcohol other than for use in pharmaceutical units, imported from outside India or from Custom Bonded Warehouse. | ... Rs. 3/- per bulk litre. |
| (15) Fee for alcohol for use in pharmaceutical units, imported from outside India or from Custom Bonded Warehouse. | ... Rs. 3/- per bulk litre. |
| (16) Fee for alcohol imported for manufacture of Tequila like Agave Spirit etc. imported from outside India or from Custom Bonded Warehouse. | ... Rs. 10/- per bulk litre. |
| (17) Perfumed spirit/perfumed alcohol concentrate for preparation of toilet preparation, imported from outside India or from Custom Bonded Warehouse. | ... Rs. 2/- per bulk litre. |
| (18) Health surcharge on items (9) to (12) above. | ... 2% of actual fee. |
| (19) Fee for import of excisable articles into the State of Goa from the rest of India,— | |
| (i) industrial alcohol/rectified spirit other than base material for manufacture of Indian made foreign liquor and pharmaceutical units. | ... Rs. 3/- per bulk litre. |
| (ii) alcohol for use in pharmaceutical unit. | ... Rs. 4/- per bulk litre. |
| (iii) perfumed spirit/perfumed alcohol concentrate for toilet preparations. | ... Rs. 2/- per bulk litre. |

- | | |
|--|--------------------------------|
| (20) Fee for import of malt spirit or grape spirit or high bouquet spirit or additives and the like from the rest of India into the State of Goa. | ... Rs. 4/- per bulk litre. |
| (21) Fee for import of rectified spirit for the purpose of manufacturing extra neutral alcohol/neutral spirit/ /silent spirit by re-distillation and export as well. | ... Rs. 2/- per bulk litre. |
| (22) Fee for alcohol imported for manufacture of Tequila like Agave Spirit, etc. | ... Rs. 10/- per bulk litre. |
| (23) Fee for export of Indian made foreign liquor/beer/high bouquet spirit/alcohol/malt spirit/grain spirit and grape spirit, etc.,— | |
| (i) Indian made foreign liquor whose strength is below 80 U.P. | ... Re. 1.00/- per bulk litre. |
| (ii) Indian made foreign liquor other than beer, wine, milk punch, whose strength is above 80 U.P. | ... Re. 1.00/- per bulk litre. |
| (iii) Beer. | ... Re. 0.50/- per bulk litre. |
| (iv) Wine. | ... Re. 0.50/- per bulk litre. |
| (v) High bouquet spirit. | ... Rs. 10/- per bulk litre. |
| (vi) Alcohol. | ... Re. 0.50/- per bulk litre. |
| (vii) Malt Spirit. | ... Rs. 10/- per bulk litre. |
| (viii) Grape spirit. | ... Rs. 10/- per bulk litre. |
| (ix) Grain spirit. | ... Rs. 10/- per bulk litre. |
| (x) Concentrated Alcoholic Beverage/Scotch | ... Rs. 10/- per bulk litre. |
- (V) MISCELLANEOUS
- | | |
|--|---|
| (1) Fee for retail sale of liquor in packed bottles for keeping the shop open upto one hour after the prescribed time. | ... A surcharge of 50% of the licence fee |
| (2) Fee for retail sale of Indian made foreign liquor, country liquor and foreign liquor for consumption in the licensed premises by keeping the licensed premises open for serving the clientele beyond 11.00 p.m. but upto 5.00 a.m.,— | |
| (i) in case of hotel with 5 star category and above. | ... Lumpsum surcharge of Rs. 5,00,000/- in addition to the annual licence fee for all the licences. |
| (ii) in case of hotel with 2, 3 or 4 star and/or with 'A' category. | ... Lumpsum surcharge of Rs. 3,00,000/- in addition to the annual licence fee for all the licences. |
| (iii) in case of hotel with 'B' category. | ... Lumpsum surcharge of Rs. 2,00,000/- in addition to the annual licence fee for all the licences. |
| (iv) in case of hotel with 'C' category issued by Tourism Department, Government of Goa and having a swimming pool. | ... Lumpsum surcharge of Rs. 1,00,000/- in addition to the licence fee for all the licences. |
| (v) in case of hotel with 'C' category issued by Tourism Department, Government of Goa but not having a swimming pool. | ... Lumpsum surcharge of Rs. 50,000/- in addition to the licence fee for all the licences. |
| (3) Fee for retail sale of Indian made foreign liquor and country liquor and foreign liquor, for consumption in the licensed premises situated in a coastal village or within the limits of the Corporation of the City of Panaji or of the Municipality of Mormugao/Margao/Ponda/Mapusa, keeping the licenced premises open for serving the clientele,— | |

- (i) beyond 11:00 p.m. but upto 1:00 a.m. ... A surcharge of Rs. 50,000/- in addition to the licence fee for all the licences.
- (ii) beyond 1:00 a.m. but upto 4:00 a.m. ... A surcharge of Rs. 2,00,000/- in addition to the licence fee for all the licences.
- (4) Fee for retail sale of Indian made foreign liquor, country liquor and foreign liquor for consumption in the licensed premises other than covered in item (3) above, keeping the licensed premises open for serving the clientele beyond 11:00 p.m. but upto 1:00 a.m. ... A surcharge of 100% licence fee in addition to the licence fee for all the licences.
- (5) Fee for sale of liquor keeping the licensed premises open on weekly closure day except on the day declared as a "dry day". ... A surcharge of 100% licence fee of Indian made foreign liquor/and/or country liquor/and/or foreign liquor, in addition to the licence fee for all the licences.
- (6) Fee for an occasional licence for retail sale of liquor i.e. Indian made foreign liquor, country liquor and foreign liquor for consumption, —

Period	Licence Fee for retail sale of liquor from 9.00 a.m. upto 11.00 p.m.	Additional Fee for sale of liquor from 11.00 p.m. upto 1.00 a.m.
(1)	(2)	(3)
(i) For a period less than 2 days.	... Rs. 1,000/-	... Rs. 1,000/-
(ii) For a period exceeding 2 days but not exceeding 7 days.	... Rs. 2,000/-	... Rs. 2,000/-
(iii) For occasional licence for retail sale of liquor for consumption upto 11:00 p.m. for special occasion/event in club/open place/enclosed premises where entry fee is charged for the guests, the following licence fee shall be charged, namely:—		
(a) upto 100 guests.	Rs. 5,000/- per day.	—
(b) 101 to 500 guests.	Rs. 10,000/- per day.	—
(c) 501 to 1,000 guests.	Rs. 50,000/- per day.	—
(d) 1,001 to 5,000 guests.	Rs. 1,00,000/- per day.	—

(Note : The above licence fee shall cover only one point and for every additional point, 50% of licence fee will be charged).

- (v) Above 5,000 guests. Rs. 6,00,000/- per day. —

(Note : The above licence fee shall cover upto 6 points and for every additional point above six points, an additional fee of Rs. 1,00,000/- for additional point shall be charged).

(iv) For occasional licence for retail sale of liquor for consumption, by any licence holder, conducting special occasion/event within or around the licensed premises and where entry fee is charged for guests, the following licence fee shall be charged, namely:—

- (a) upto 100 guests. Rs. 5,000/- per day. —
- (b) 101 to 500 guests. Rs. 10,000/- per day. —
- (c) 501 to 1,000 guests. Rs. 50,000/- per day. —
- (d) 1,001 to 5,000 guests. Rs. 1,00,000/- per day. —

(Note 3: The above licence fee shall cover only one point and for every additional point 50% of licence fee will be charged).

- (e) Above 5,000 guests. Rs. 6,00,000/- per day. —

(Note 4 : The above licence fee shall cover upto 6 points and for every additional point above 6 points, an additional fee of Rs. 1,00,000/- for every additional point shall be charged).

(v) For any premises, other than that covered under sub-items (iii) and (iv) above, for retail sale of liquor for consumption, within or around the licenced premises and where entry fee is charged for guests, the following licence fee shall be charged, namely:—

(a) upto 50 guests per day.	Rs. 2,50,000/- per annum.	—
(b) 51 to 100 guests per day	Rs. 5,00,000/- per annum.	—
(c) 101 to 500 guests per day	Rs. 7,50,000/- per annum.	—
(d) 501 to 1,000 guests per day	Rs. 10,00,000/- per annum.	—
(e) Above 1,000 guests per day	Rs. 50,00,000/- per annum.	—

Note: The above licence fee shall not cover such special occasion/event held on such day(s) as may be notified by the Commissioner of Excise. On such day(s) as notified by the Commissioner of Excise, the licensee shall have to obtain an occasional licence.

(vi) For retail sale of liquor i.e. Indian made foreign liquor, country liquor and foreign liquor for consumption:—

(a) for a period exceeding 7 days but not exceeding 30 days.	... Rs. 15,000/-	... Rs. 15,000/-
(b) for period exceeding 30 days but not exceeding 60 days.	... Rs. 30,000/-	... Rs. 30,000/-
(c) for a period exceeding 60 days but not exceeding 180 days.	... Rs. 50,000/-	... Rs. 50,000/-
(d) for seasonal licence for temporary structure/shacks in a Government property.	... Rs. 15,000/-	... Rs. 15,000/-
(e) for seasonal licence for temporary structure in a private property.	... Rs. 20,000/-	... Rs. 20,000/-

Explanation.— “Seasonal licence” means the licence issued for sale of liquor during the period commencing from month of October upto the month of May in a calendar year.

(vii) For occasional licence for retail sale of liquor in connection with ball room dance for one night from 9.00 p.m. to 5.00 a.m. ... Rs. 500/-

7. Fee for recording of label:

- (i) Fee per label per annum for recording of brand or label for Indian made foreign liquor/foreign liquor other than milk punch, wine with or without rectified spirit and Beer manufactured in the State of Goa/imported from the rest of India/imported from outside India, and sold in the State of Goa for brands,—

(a) whose maximum retail price does not exceed Rs. 525/- per 750 ml.	... Rs. 22,000/- per label per annum.
(b) fee for renewal of label under sub-item (i)(a) above.	... Rs. 11,000/- per label per annum.
(c) whose maximum retail price exceeds Rs. 525/- per 750 ml.	... Rs. 34,000/- per label per annum.
(d) fee for renewal of label under sub-item (i)(c) above.	... Rs. 17,000/- per label per annum.

- (ii) Fee per label per annum for recording of brand or label of wine without rectified spirit/extra neutral alcohol for fortification and manufactured by process of natural fermentation of fruits only, in the State of Goa/imported from the rest of India/imported from outside India or from a Custom Station,—

(a) whose maximum retail price does not exceed Rs. 100/- per bottle of 750 ml.	... Rs. 4,000/- per label per annum.
(b) Fee for renewal of label under sub-item (ii)(a) above.	... Rs. 2,000/- per label per annum.
(c) whose maximum retail price exceeds Rs. 100/- but does not exceed Rs. 500/- per bottle of 750 ml.	... Rs. 14,000/- per label per annum.
(d) Fee for renewal of label under sub-item (ii)(c) above.	... Rs. 7,000/- per label per annum.
(e) whose maximum retail price exceeds Rs. 500/- per bottle of 750 ml.	... Rs. 22,000/- per label per annum.
(f) Fee for renewal of label under sub-item (ii)(e) above.	... Rs. 11,000/- per label per annum.
(iii) Fee per label per annum for recording of brand or label of wine with rectified spirit/extra neutral alcohol for fortification/preservation, manufactured in the State of Goa/imported from the rest of India/outside India or from a Custom Station.	... Rs. 16,000/- per label per annum.
(iv) Fee for renewal of label under sub-item (iii) above.	... Rs. 8,000/- per label per annum.
(v) Fee per label per annum for recording of label or brand of Beer manufactured in the State of Goa/imported from rest of India/imported from outside India.	... Rs. 24,000/- per label per annum.
(vi) Fee for renewal of label under sub-item (v) above.	... Rs. 12,000/- per label per annum.
(vii) Fee for recording of label of Beer or brand of beer manufactured by the pub brewery/ microbrewery for consumption in the licensed premises itself, if bottled.	... Rs. 6,000/- per label per annum.
(viii) Fee for renewal of label under sub-item (vii) above	... Rs. 3,000/- per label per annum.
(ix) Fee for recording of label of Beer or brand of Beer manufactured by the pub brewery/microbrewery and sold outside the licensed premises in bottles/kegs.	... Rs. 12,000/- per label per annum.
(x) Fee for renewal of label under sub-item (ix) above.	... Rs. 6,000/- per label per annum.
(xi) Fee per label per annum for recording of label or brand of blended country liquor using rectified spirit.	... Rs. 14,000/- per label per annum.
(xii) Fee for renewal of label under sub-item (xi) above.	... Rs. 7,000/- per label per annum.
(xiii) Fee per label per annum for recording of label or brand of country liquor and blended country liquor other than covered under sub-item (xi) above,—	
(a) whose maximum retail does not exceed Rs. 200/-.	... Rs. 3,000/- per label per annum.
(b) fee for renewal of label under sub-item (xiii)(a) above.	... Rs. 1,500/- per label per annum.
(c) whose maximum retail price exceeds Rs. 200/-.	... Rs. 5,000/- per label per annum.
(d) fee for renewal of label under sub-item (xiii)(c) above.	... Rs. 2,500/- per label per annum.

Explanation.— Any manufacturing unit having a licence for manufacture of Indian made foreign liquor, wine or beer in the State of Goa and having a tie-up/leave and licence Agreement/bottling for other manufacturers/ concession/manufactured under trade mark licence or is in possession of an assigned licence to own the brand anywhere in India or outside India, shall pay an additional fee of Rs. 5,000/- for recording of label and a renewal fee of Rs. 2,500/- for each label, irrespective of the maximum retail price.

(xiv) For recording of lable of brand like liqueur creams and similar products by cottage industry/ household industry.	... Rs. 3,000/- per label per annum.
(xv) For renewal of label under sub-item (xiv) above.	... Rs. 1,500/- per label per annum.
(8) Processing fee,—	
(i) for processing of the application for issuing a licence for retail sale of Indian made foreign liquor/country liquor for consumption/packed bottles.	... Rs. 30,000/-.
(ii) for processing of the application for issuing a licence for wholesale of any type of liquor.	... Rs. 50,000/- .
(iii) for processing of the application for issuing a licence for retail sale of foreign liquor for consumption in the licensed premises/in packed bottles.	... Rs. 20,000/-.

- | | |
|---|----------------------|
| (iv) for processing of the application for grant of an additional licence for retail sale of foreign liquor for consumption in the licensed premises/packed bottles to the licensee already holding a licence for retail sale of Indian made foreign liquor and country liquor for consumption in licensed premises/packed bottles. | ... Rs. 3,000/-. |
| (v) for processing of the application for issuing a licence for retail sale of beer only in beer parlours for consumption. | ... Rs. 20,000/-. |
| (vi) for processing of the application for change of licence to manufacture wine from rectified spirit/extra neutral alcohol to natural fermentation and vice versa. | ... Rs. 25,000/-. |
| (vii) for processing of the application for grant of licence for retail sale of liquor i.e. Indian made foreign liquor, country liquor and foreign liquor on vessel/craft used for the purpose of gambling/having licence for casino. | ... Rs. 15,00,000/-. |
| (viii) for processing of the application for issuing a licence for wholesale/retail sale of extra neutral alcohol/rectified spirits/denatured spirit/denatured spirituous preparation. | ... Rs. 5,000/-. |
| (ix) for processing of the application for issuing a licence for possession of rectified spirit/extra neutral alcohol/denatured spirit by industrial unit. | ... Rs. 25,000/-. |
| (x) for processing of the application for issuing a licence for bottling of country liquor. | ... Rs. 25,000/-. |
| (xi) for processing of the application for issuing a licence for blending of country liquor. | ... Rs. 25,000/-. |

Explanation.— In case where the application referred to in sub-items (i), (ii), (iii) and (iv) above are rejected by the Commissioner the applicant shall be entitled for refund in excess of Rs. 5,000/- only.

- | | |
|--|-----------------------------|
| (9) Licence fee for possession and storage of excisable articles,— | |
| (i) Licence fee for Bonded warehouse. | ... Rs. 10,000/- per annum. |
| (ii) Licence fee for storage of duty paid excisable articles other than bonded warehouse. | ... Rs. 5,000/- per annum. |
| (iii) Licence fee for possession of denatured spirit/rectified spirit/extra neutral alcohol/absolute alcohol/any other spirit, for industrial use, other than liquor manufacturing units,— | |
| (a) Upto 49,999 bulk litre. | ... Rs. 30,000/- per annum. |
| (b) 50,000 bulk litre and above. | ... Rs. 50,000/- per annum. |

Note : The fee specified at sub-items (i) to (iii) above are also applicable for renewal of permits/licences, as the case may be.

- | | |
|---|-----------------------------|
| (iv) Licence fee for possession of liquor more than the prescribed limit for personal consumption upto 100 bottles of 750ml/1000 ml. | ... Rs. 1,000/- per annum. |
| (v) Licence fee for possession of liquor for institutional purpose upto 200 bottles of 750ml/1000 ml. | ... Rs. 2,000/- per annum. |
| (10) Fee for transfer or sale of alcohol/spirit/grain spirit/malt spirit and any other spirit for the purpose of manufacture of Indian made foreign liquor/country liquor/high bouquet spirit/malt spirit/grape spirit/concentrate scotch and any other spirit within the State of Goa. | ... Rs. 3/- per bulk litre. |
| (11) Fee for transfer or sale of high bouquet spirit/concentrated scotch for the manufacture of Indian made foreign liquor/country liquor within the State of Goa. | ... Rs. 4/- per bulk litre. |

- (12) Fee for transfer or sale of alcohol to any pharmaceutical unit within the State of Goa from any other unit. ... Rs. 2/- per bulk litre.

Explanation.— For the purpose of computation of maximum retail price/volume in order to compute the excise duty, fee and label recording fee in standard manner, 60 ml., 90 ml., 180 ml., 375 ml. and above 750 ml. shall be rounded to 750 ml., in case of foreign liquor/Indian made foreign liquor and wine. In case of beer, 325 ml., 330 ml., 500 ml. and above 650 ml. shall be rounded to 650 ml.

Note 1: Every label affixed on the bottle/pouch and external container shall display the maximum retail price. Every distillery/brewery/winery/country liquor manufacturer/and importer of liquor from within India and outside India shall, declare the maximum retail price of label in force to the Excise Department and affix the same on the product failing which the label shall be deemed to be cancelled.

Note 2: Any revision in the maximum retail price slab during the financial year in which the same has been duly recorded, the label will have to be recorded afresh by paying the difference fee. No refund of the fee shall be made in case of downward revision in the maximum retail price slab.

Note 3: All types of Indian made foreign liquor, wines manufactured or imported for supply to the Canteen Stores Department, shall clearly mention the word “for Canteen Stores Department only” in the label affixed on the bottle/container/packing.

Note 4: In addition to the maximum retail price, the manufacturer shall record the value of the refundable bottle deposit prominently and legibly on the label.

This notification shall come into force with effect from the 1st day of April, 2017.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 31st March, 2017.



Department of Home

Home—General Division

Notification

21/2/2013-HD(G)/908

Read:- (1) Notification No. 2/20/92-HD(G) dated 09-11-1995, published in the Official Gazette, Series I No. 34 dated 23-11-1995,

(2) Notification No. 2/20/92-HD(G), dated 16-10-1996, published in Official Gazette, Series I No. 33, dated 14-11-1996,

(3) Notification No. 2/20/92-HD(G), dated 29-04-1997, published in Official Gazette, Series I No. 14, dated 03-07-1997,

(4) Notification No. 2/20/92-HD(G), dated 27-08-1997, published in Official Gazette, Series I No. 25, dated 18-09-1997,

(5) Notification No. 2/20/92-HD(G), dated 30-11-1999, published in Official Gazette, Series I No. 37, dated 09-12-1999,

(6) Notification No. 2/20/92-HD(G), dated 20-12-1999, published in Official Gazette, Series I No. 42, dated 13-01-2000,

(7) Notification No. 2/20/92-HD(G), dated 02-05-2000, published in Official Gazette, Extraordinary No. 3, Series I No. 4, dated 02-05-2000,

(8) Notification No. 2/1/2001-HD(G), dated 26-07-2001, published in Official Gazette, Series I No. 20, dated 16-08-2001,

(9) Notification No. 2/1/2001-HD(G), dated 29-11-2002, published in Official Gazette, Series I No. 39, dated 26-12-2002,

(10) Notification No. 2/1/2001-HD(G), dated 24-07-2003, published in Official Gazette, Extraordinary, Series I No. 17, dated 24-07-2003,

- (11) Notification No. 2/1/2001-HD(G), dated 05-01-2004, published in Official Gazette, Extraordinary, Series I No. 40, dated 05-01-2004,
- (12) Notification No. 2/1/2001-HD(G), dated 12-02-2004, published in Official Gazette, Extraordinary, Series I No. 46, dated 16-02-2004,
- (13) Notification No. 2/1/2001-HD(G), dated 30-03-2004, published in Official Gazette, Extraordinary No. 4, Series I No. 52, dated 31-03-2004,
- (14) Notification No. 2/1/2001-HD(G), dated 08-01-2007, published in Official Gazette, Extraordinary No. 2, Series I No. 41, dated 15-01-2007,
- (15) Notification No. 2/1/2001-HD(G), dated 22-07-2009, published in Official Gazette, Extraordinary, Series I No. 17, dated 23-07-2009,
- (16) Notification No. 2/1/2001-HD(G), dated 31-03-2011, published in Official Gazette, Extraordinary, Series I No. 1, dated 07-04-2011,
- (17) Notification No. 2/1/2001-HD(G), dated 04-11-2011, published in Official Gazette, Series I No. 32, dated 10-11-2011,
- (18) Notification No. 2/1/2001-HD(G), dated 25-05-2012, published in Official Gazette, Series I No. 9, dated 31-05-2012,
- (19) Notification No. 21/9/2012-HD(G), dated 11-09-2012, published in Official Gazette, Extraordinary No. 2, Series I No. 23, dated 12-09-2012,
- (20) Notification No. 21/12/2011-HD(G) dated 21-11-2012, published in Official Gazette, Extraordinary No. 4, Series I No. 33, dated 21-11-2012,
- (21) Notification No. 21/2/2013-HD(G)/3466 dated 17-10-2013, published in Official Gazette, Extraordinary No. 2, Series I No. 29, dated 22-10-2013,
- (22) Notification No. 21/1/2014-HD(G)/1324 dated 28-03-2014, published in Official Gazette, Series I No. 1, dated 03-04-2014,
- (23) Notification No. 21/1/2014-HD(G)/1326 dated 28-03-2014, published in Official Gazette, Series I No. 1, dated 03-04-2014,
- (24) Notification No. 21/3/2015-HD(G)/992 dated 31-03-2015, published in Official Gazette, Extraordinary, Series I No. 1, dated 02-04-2015,
- (25) Notification No. 21/2/2013-HD(G)/105 dated 08-01-2016, published in Official Gazette, Extraordinary, Series I No. 41, dated 12-01-2016,
- (26) Notification No. 21/1/2016-HD(G)/1124 dated 31-03-2016, published in Official Gazette, Extraordinary No. 3, Series I No. 53 dated 01-04-2016,
- (27) Notification No. 21/2/2013-HD(G)/1928 dated 06-06-2016, published in Official Gazette, Series I No. 10 dated 9-6-2016,
- (28) Notification No. 21/1/2016-HD(G)/2604 dated 04-08-2016, published in Official Gazette, Extraordinary No. 2, Series I No. 18 dated 10-08-2016,
- (29) Notification No. 21/1/2016-HD(G)/2604 dated 19-08-2016, published in Official Gazette, Extraordinary No. 2, Series I No. 20 dated 22-08-2016, and
- (30) Notification No. 21/7/2012-HD(G)/Part File/3381 dated 25-10-2016, published in Official Gazette, Extraordinary No. 3, Series I No. 29 dated 25-10-2016.

In exercise of the powers conferred by section 13A of the Goa, Daman and Diu Public Gambling Act, 1976 (Act 14 of 1976), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby further amends the Government Notification No. 2-20-92-HD(G), dated 09-11-1995, published in the Official Gazette, Series I No. 34, dated 23-11-1995 (hereinafter called the "principal Notification"), as follows:—

In the principal Notification, in condition 5, in clause (iv), in the third proviso, for the

expression “31-03-2017”, the expression “30-06-2017” shall be substituted.

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Neetal P. Amonkar, Under Secretary (Home).
Porvorim, 30th March, 2017.



Department of Law & Judiciary

Law (Establishment) Division

Notification

8-5-2017/LD(Estt.)(B)/405

Whereas, it has been noticed that the collection of fees as prescribed by the Diploma Legislative No. 1847, dated 6-11-1958 as in force in the State of Goa in respect of the registration of marriage, its transcription and such other connected matters and revised vide Notification No. 1/29-3/92/LD dated 31-3-1993, published in the Official Gazette

(Extraordinary), Series I No. 52, dated 31-3-1993, Notification No. 5/40/98-LD (3047) dated 25-4-2001, published in the Official Gazette, Series I No. 6 dated 10-5-2001, Notification No. 5/4//98-LD(3047) dated 7-1-2003, published in the Official Gazette, Series I No. 43, dated 23-1-2003 and Notification No. 8-6-2012-LD(Estt)(D)/459 dated 31-03-2012, published in the Official Gazette (Extraordinary No. 3), Series I No. 52, dated 01-04-2012, are inconsistent with the present conditions and not commensurate with the expenditure incurred for the maintenance of relevant services.

Now, therefore, in exercise of the powers vested in it by clause 2 of the Goa, Daman and Diu (Administration) Removal of Difficulties Order, 1962, and in supersession of the Government Notification No. 8-8-2016-LD(Estt.)/671 dated 31-03-2016, published in the Official Gazette (Extraordinary No. 3), Series I No. 53, dated 01-04-2016, the Government of Goa hereby directs that the following fees shall be charged in respect of marriages and other matters and relevant certificate thereof:—

TABLE OF FEES

1. For the registration of a marriage/transcription of registration of marriage done elsewhere or organizing the proceedings of Catholic marriage	Rs. 500/- (ST) Rs. 200/- (SC) Rs. 200/-
2. For the registration of marriage of a foreign National, or transcription of the registration of marriage of a foreign National done elsewhere, or organizing the proceeding of the marriage of a foreign National	Rs. 10,000/-
3. For solemnization of a marriage outside the office of the Civil Registrar and when the conveyance is provided by the party, an extra fee as indicated below shall be payable:	
(c) when it is due to reasons of sickness of parents or others concerned and when consent is needed to a minor bride	Rs. 200/-
(d) in all other cases.....	Rs. 1,000/-
4. For solemnization of a marriage outside the normal working hours of the Civil Registrar, extra fee as specified below shall be payable:—	
(c) if services are required on a working day	Rs. 3,000/-
(d) if services are required on Sunday or holiday	Rs. 5,000/-
5. For a true copy (certidao de teor) of marriage register	Rs. 200/-

6. For extract (certidao narrativa) of marriage register	Rs. 50/-
7. For legitimating of children acknowledgement of paternity/maternity/ /adoption of one or more children	Rs. 500/-
8. For process of endorsement of legitimating of one or more children	Rs. 500/-
9. For process of endorsement of divorce of married person/enrolment	Rs. 500/-
10. For process of each endorsement (General)	Rs. 200/-
11. For process of endorsing adoption	Rs. 100/-

This Notification shall come into force with effect from the 1st day of April, 2017.

By order and in the name of the Governor of Goa.

Trupti B. Manerkar, Under Secretary (Estt.)

Porvorim, 31st March, 2017.

Notification

8-5-2017-LD(Estt.)(A)/406

In exercise of the powers conferred by section 78 of the Registration Act, 1908 (16 of 1908), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897) and all other powers enabling it in this behalf, the Government of Goa hereby further amends the Table of Fees published in the Government Official Gazette, (Supplement), Series I No. 31, dated 1-11-1965, as follows, namely:—

In the Table of Fees, in Article I,—

(i) in item (3), for clause (a), the following clause shall be substituted, namely:—

“(a) If the amount or value of the consideration or the market value of the property to which such instrument relates, is wholly expressed therein,—

	On amount/value/market whichever is higher
(i) when the amount or market value, whichever is higher, does not exceed Rs. 50 lakhs 2%
(ii) when the amount or market value, whichever is higher, exceeds Rs.50 lakhs but does not exceed Rs. 75 lakhs 2.5%
(iii) when the amount or market value, whichever is higher, exceeds Rs. 75 lakhs but does not exceed rupees one crore 3%
(iv) when the amount or market value, whichever is higher, exceeds rupees one crore 3.5%.”;

(ii) for Note 1, the following note shall be substituted, namely:—

“Note 1.— The registration fees on conveyance executed by or on behalf of the co-operative housing society shall be levied at the rate of 1.5% of the amount or value of the consideration or the market value of the property, whichever is higher.”.

This Notification shall come into force with effect from the 1st day of April, 2017.

By order and in the name of the Governor of Goa.

Trupti B. Manerkar, Under Secretary (Estt.)
Porvorim, 31st March, 2017.

Order

8-5-2017-LD(Estt.)(C)/407

The Government of Goa is hereby pleased to levy a non-refundable processing fee of Rs. 1,000/- (Rupees one thousand only) for processing the documents for registration of Partnership Firm under the Indian Partnership Act, 1932 (Central Act 9 of 1932).

This Order shall come into force with effect from the 1st day of April, 2017.

By order and in the name of the Governor of Goa.

Trupti B. Manerkar, Under Secretary (Estt.)
Porvorim, 31st March, 2017.

Order

8-5-2017-LD(Estt.)(D)/408

The Government of Goa is hereby pleased to levy a non-refundable processing fee of Rs. 500/- (Rupees five hundred only) for the purpose of registration of Women Self Help Groups and Rs. 1,000/- (Rupees one thousand only) for registration of other societies under the Societies Registration Act, 1860 (21 of 1860).

This Order shall come into force with effect from the 1st day of April, 2017.

By order and in the name of the Governor of Goa.

Trupti B. Manerkar, Under Secretary (Estt.)
Porvorim, 31st March, 2017.

www.goaprintingpress.gov.in

Printed and Published by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE – Rs. 24.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA—403/350—3/2017.